

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 228
92ND GENERAL ASSEMBLY

Reported from the Committee on Local Government April 15, 2003, with recommendation that the House Committee Substitute for Senate Bill No. 228 Do Pass by Consent.

STEPHEN S. DAVIS, Chief Clerk

0643L.03C

AN ACT

To repeal section 67.1360, RSMo, and to enact in lieu thereof two new sections relating to the purpose of tourism.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 67.1360, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 67.1360 and 67.2015, to read as follows:

67.1360. The governing body of:

(1) A city with a population of more than seven thousand and less than seven thousand five hundred;

(2) A county with a population of over nine thousand six hundred and less than twelve thousand which has a total assessed valuation of at least sixty-three million dollars, if the county submits the issue to the voters of such county prior to January 1, 2003;

(3) A third class city which is the county seat of a county of the third classification without a township form of government with a population of at least twenty-five thousand but not more than thirty thousand inhabitants;

(4) Any fourth class city having, according to the last federal decennial census, a population of more than one thousand eight hundred fifty inhabitants but less than one thousand nine hundred fifty inhabitants in a county of the first classification with a charter form of government and having a population of greater than six hundred thousand but less than nine hundred thousand inhabitants;

(5) Any city having a population of more than three thousand but less than eight

EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law. Matter in boldface type in the above law is proposed language.

16 thousand inhabitants in a county of the fourth classification having a population of greater than
17 forty-eight thousand inhabitants;

18 (6) Any city having a population of less than two hundred fifty inhabitants in a county
19 of the fourth classification having a population of greater than forty-eight thousand inhabitants;

20 (7) Any fourth class city having a population of more than two thousand five hundred
21 but less than three thousand inhabitants in a county of the third classification having a population
22 of more than twenty-five thousand but less than twenty-seven thousand inhabitants;

23 (8) Any third class city with a population of more than three thousand two hundred but
24 less than three thousand three hundred located in a county of the third classification having a
25 population of more than thirty-five thousand but less than thirty-six thousand;

26 (9) Any county of the second classification without a township form of government and
27 a population of less than thirty thousand;

28 (10) Any city of the fourth class in a county of the second classification without a
29 township form of government and a population of less than thirty thousand;

30 (11) Any county of the third classification with a township form of government and a
31 population of at least twenty-eight thousand but not more than thirty thousand;

32 (12) Any city of the fourth class with a population of more than one thousand eight
33 hundred but less than two thousand in a county of the third classification with a township form
34 of government and a population of at least twenty-eight thousand but not more than thirty
35 thousand;

36 (13) Any city of the third class with a population of more than seven thousand two
37 hundred but less than seven thousand five hundred within a county of the third classification with
38 a population of more than twenty-one thousand but less than twenty-three thousand;

39 (14) Any fourth class city having a population of more than two thousand eight hundred
40 but less than three thousand one hundred inhabitants in a county of the third classification with
41 a township form of government having a population of more than eight thousand four hundred
42 but less than nine thousand inhabitants;

43 (15) Any fourth class city with a population of more than four hundred seventy but less
44 than five hundred twenty inhabitants located in a county of the third classification with a
45 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

46 (16) Any third class city with a population of more than three thousand eight hundred
47 but less than four thousand inhabitants located in a county of the third classification with a
48 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

49 (17) Any fourth class city with a population of more than four thousand three hundred
50 but less than four thousand five hundred inhabitants located in a county of the third classification
51 without a township form of government with a population greater than sixteen thousand but less

52 than sixteen thousand two hundred inhabitants;

53 (18) Any fourth class city with a population of more than two thousand four hundred but
54 less than two thousand six hundred inhabitants located in a county of the first classification
55 without a charter form of government with a population of more than fifty-five thousand but less
56 than sixty thousand inhabitants;

57 (19) Any fourth class city with a population of more than two thousand five hundred but
58 less than two thousand six hundred inhabitants located in a county of the third classification with
59 a population of more than nineteen thousand one hundred but less than nineteen thousand two
60 hundred inhabitants;

61 (20) Any county of the third classification without a township form of government with
62 a population greater than sixteen thousand but less than sixteen thousand two hundred
63 inhabitants;

64 (21) Any county of the second classification with a population of more than forty-four
65 thousand but less than fifty thousand inhabitants;

66 (22) Any third class city with a population of more than nine thousand five hundred but
67 less than nine thousand seven hundred inhabitants located in a county of the first classification
68 without a charter form of government and with a population of more than one hundred
69 ninety-eight thousand but less than one hundred ninety-eight thousand two hundred inhabitants;
70 [or]

71 (23) **Any city of the fourth classification with more than five thousand two hundred**
72 **but less than five thousand three hundred inhabitants located in a county of the third**
73 **classification without a township form of government and with more than twenty-four**
74 **thousand five hundred but less than twenty-four thousand six hundred inhabitants; or**

75 (24) Any third class city with a population of more than nineteen thousand nine hundred
76 but less than twenty thousand in a county of the first classification without a charter form of
77 government and with a population of more than one hundred ninety-eight thousand but less than
78 one hundred ninety-eight thousand two hundred inhabitants;

79

80 may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels,
81 motels, bed and breakfast inns and campgrounds and any docking facility which rents slips to
82 recreational boats which are used by transients for sleeping, which shall be at least two percent,
83 but not more than five percent per occupied room per night, except that such tax shall not
84 become effective unless the governing body of the city or county submits to the voters of the city
85 or county at a state general, primary or special election, a proposal to authorize the governing
86 body of the city or county to impose a tax pursuant to the provisions of this section and section
87 67.1362. The tax authorized by this section and section 67.1362 shall be in addition to any

88 charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law
89 and the proceeds of such tax shall be used by the city or county solely for funding the promotion
90 of tourism. Such tax shall be stated separately from all other charges and taxes.

**67.2015. 1. The governing body of any county of the third classification without a
2 township form of government and with more than eight thousand three hundred but less
3 than eight thousand four hundred inhabitants may impose, by ordinance or order, a
4 surcharge on the sale of each ticket or other charge allowing admission to or participation
5 in any private tourist attraction and on the daily rental of rooms or accommodations paid
6 by transient guests of hotels, motels or campgrounds, as defined in section 94.802, RSMo,
7 in such county, at a rate not to exceed five percent of such admission or amount. For
8 purposes of this section, "private tourist attraction" means:**

- 9 **(1) Organized trail rides; and**
10 **(2) Canoe rentals;**

11

12 **Attractions operating on an occasional or intermittent basis for fund-raising purposes by**
13 **nonprofit charitable organizations whose ordinary activities do not involve the operation**
14 **of such attractions shall be exempt from the surcharge imposed by this section.**

15 **2. Every retailer, vendor, operator, and other person who sells goods and services**
16 **subject to the surcharge imposed pursuant to this section shall be liable and responsible**
17 **for the payment of surcharges due and shall make a return and remit such surcharges to**
18 **the county, at such times and in such manner as the governing body of the county shall**
19 **prescribe. The collection of the surcharges imposed by this section shall be computed in**
20 **accordance with schedules or systems approved by the governing body of the county.**

21 **3. All surcharges authorized and collected under this section shall be deposited by**
22 **the county in a special trust fund to be known as the "County Tourism Surcharge Trust**
23 **Fund". The moneys in such fund shall not be commingled with any funds of the county.**
24 **Moneys in the fund shall be used solely by the county for the promotion of tourism within**
25 **the county. The surcharge authorized by this section shall be in addition to any and all**
26 **other taxes allowed by law, but no order imposing a surcharge pursuant to this section**
27 **shall be effective unless the governing body of the county submits to the voters of the**
28 **county at a county or state general, primary, or special election a proposal to authorize the**
29 **governing body of the county to impose such surcharge.**

30 **4. The ballot of submission shall contain, but need not be limited to:**

31 **Shall the county of (insert name of county) impose a surcharge**
32 **of (insert rate of tax) percent on the sales, charges or admissions on all hotels, motels or**
33 **campgrounds rented for thirty days or less, and on the sales, charges or admissions to all**

34 **private tourist attractions in the county?**

35 ☐ YES

☐ NO

36

37 **If a majority of the votes cast on the proposal by the qualified voters voting thereon are in**
38 **favor of the proposal, then the order imposing the surcharge shall be effective. If a**
39 **majority of the votes cast by the qualified voters voting on the proposal are opposed to the**
40 **proposal, then the governing body of the county shall have no power to impose the**
41 **surcharge authorized in this section unless and until the governing body of the county**
42 **again submits another proposal to authorize the governing body of the county to impose**
43 **the surcharge authorized by this section, and such proposal is approved by the requisite**
44 **majority of the qualified voters voting thereon.**

45 **5. The surcharge authorized by this section shall become effective within ninety**
46 **days from the date such surcharges are approved by the voters of the county pursuant to**
47 **this section. After the effective date of any surcharge imposed by this section, the county**
48 **shall perform all functions incident to the administration, collection, enforcement, and**
49 **operation of the surcharge. The surcharge imposed by this section shall be reported upon**
50 **such forms as may be prescribed by the governing body of the county.**